App F IX 4

Previous References

C M Depot 46/51

19 51-52
(C M)

File No 34-51

Serial Nos 3, 4

Later References

GENERAL AND REVENUE SECRETARIAT

Serial Nos Two

Pt 4-[Part B for Oct 51

SUBJECT

Free entry of films for officers' mts Cinema Theatres

L 7906/C M 34-51-4 D/23-10-51

The officer-in-charge of distribution films Dn, Ministry of Informati and Broad-casting, Govt of Ind No 20, Hamm Road, Mahalax Bombay 11.

— a — 10 C/s of Dts

WD 015467—GPB—~~25 000—12 9 51~~

Directs that no taxes be collected on free passes

18/4/52

Free entry of Films Dn Officers into Cinema theatres

Letter No Dist/IB/51 of 23.4.51 from the Officer in charge of distribution, Films Dn, Govt of India, Bombay requesting to be intimated whether there is any objection for the free entry of the Officers of the Films Dn into Cinema theatres to see that condition of the agreement for exhibition of AFs are being observed

The agreement executed between the Films Dn & the exhibitors of AFs provide that the representatives of the Films Dn shall have free access to the Cinema theatres to ensure the due performance of the terms of the agreement As far as Home dept is concerned it seems that there can be no objection for such free entry

2) The question of exempting such representatives from payment of entertainment tax has to be examined in the Municipal Branch The file may therefore be transferred to that Branch for necessary action

28/7 Bm 28/7

3) Addl Mlhp 30/7

4) Two separate IR. Cases are now Cleared & Issued

MA 31/7

GENERAL & FEDERAL SECRETARIAT 2834 Aug 21 JUL 1951 1st Hyd MUNICIPAL BRANCH

2839/45 Police

Free entry of Films on Officers into Cinema theatres

Under the Mysore Amusements Tax Act viz
(1) The Entertainments tax and (2) the Betting
tax the former is given over to the cities
concerned after deducting the collection charges
and the cost of Stamps and the latter come to be levied recently
is appropriated to Govt

2) The policy of the Provincial Govt in the Central Govt in the cinema houses
should be exempt from payment of the
taxes. There is perhaps need to secure
by declaring there to be an exception
appears under Sec 11 of the Amusements
Tax Act as has been done in the case
of the members of the Central Board
of Film Censors

3) The Law Secretary and the Financial
Secretary may also perhaps be consulted

Regd No 3021 1945

7) According to V.O. in cinemas all
cases free tickets
of the films Dr. Main point is
whether entertainment tax has to be
paid even in respect of such free tickets
Pl examine -

JCB 2nd
9/8

8) Dep papers C.M. 46/51-1 16 copies.
free copies to Censors & members of

2839/mal

Free entry of Films Division films
etc to cinema houses

1) The same subject has been dealt with exhaustively in the linked file No C.H Sec NOU6/57-52 & the law Secretary has given opinion that the members or chairman of the ~~Bd~~ central Bd of Films Censors etc may be ~~given~~ declared as officers under Sec 11 of the Bombay Entertainment Tax Act. But in this case representatives of the Films Division are proposed to be exempted from payment of entertainment tax fixed and under ~~this~~ they are claimed as officers under Sect 11 of the Entertainment Tax Act, ~~the~~ Distributor who shows them free to his cinema house has to pay entertainment tax under ~~Sec~~ 7(2) of the Act the Act states are enclosed

22/8/V

Seen
25/8

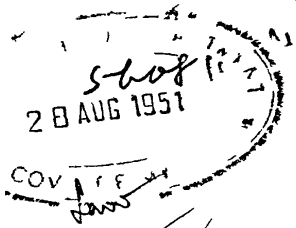
3394
Date 28/8/57

For favour of opinion of the representative of the Films Div of the Ministry of Info & Broadcasting Govt of India can be notified as an officer under Sec 11 of the Entertainments Tax Act, as has been done recently in case of the Board of Censors under Sec the officers so notified can enter

2839/md 2142

Free entry of films Division appears ultra vires

the place of entertainment with a view to seeing that the provisions of the Act & rules made thereunder are complied with. The representative of the films Div does not enter the cinemas with this object. He however goes there to verify if the licensing condition relating to the exhibition of approved films is being observed. This is mandatory under the license, and I believe such officers too have a right of entry under the Cinematograph Act. Whether the owner has to pay tax in respect of a pass issued for the sake of convenience to persons enjoying a right of entry under the Statute, is also for examination



Law Secy)

26/8

26/8 2711

2142/Law

Cinema Theatre – Free entry to ...

12) It is stated in the P U D that a clause has been inserted in License of Cinemas making it compulsory for every exhibitor to screen approved films at the time of each performance If approved, the Home Department will be requested to kindly make available a copy of the said License orm together with the Rules under which the License Form was amended

14) Information may also be furnished as to the right of ~~certain~~ any officers for free admission and the provisions of law under which they are so entitled

U/S (Home) ms 31/8

AMM 31/8

15) The cinematograph Rules which contains the licence forms A & B on pages 24 & 26 respectively ~~xxx~~ is put up as required at para 13

Condition 3 of the licences provides for the free admission of certain officers to the theatres.

The file may be transferred to Law dept

7/9 hm 7/9 Under Secy (Law)

Jma 10/9/57

MS 11/9

++ 1/9/57

[The Rules copy may kindly be returned to Home dept]

2142/Law

Free entry of Commissioner of Police Bangalore & Govt servants

16) Kind reference is invited to the views of the Law Secretary at para 5 in the file placed below, it was held therein that under sec 7 of the Mysore Entertainments Tax Act, if a person is admitted by means of a free pass or complimentary ticket, the proprietor is liable to pay entertainment tax on such admissions As for the exemption itself, it is seen that the officers so exempted were members of the Central Board of Film Censors, members of the Board or Advisory Panel, and Regional or Assistant Regional Inspecting Officers It is clear therefore that these officers came in by virtue of a statutory provision, namely, Rule 33 of the Cinematorgraph (Censorship) Rules, 1951 In the present case, it is stated that the officer in respect of whom exemption from entertainment tax is claimed is a representative in charge of distribution, Films Division, Ministry of Information and Broadcasting, Government of India Such an officer is not claiming any exemption by virtue of any statutory provision but his te right to entry is governed by the terms of contract between the officer and the exhibitor In the circumstances, it may not be possible to provide any such exemption

17) The Administrative Secretariat may, however, consider the feasibility of amending the License Form and the Mysore Cinematograph Rules so as to provide for free admission of any such officers. alternatively, secs 8 and 11 of the Mysore Amusement Tax Act, may be suitably amended to provide for exemption in such & similar cases

20 SEP 1951

Law Secy) minute

2859/mc

Free entry of Municipal Councillors officers etc to cinema houses

214²

18) The tax under the Act is on payment for admission - If a person is admitted not for payment, how can there be any tax? A free pass or a complimentary ticket, if it indicates payment by the Proprietor, as it would be the case if it is given to a person for enjoying the Cinema show, may be deemed to be an admission for payment, though the payment may not be by the person admitted But the case of a person like the representative of the Film Dn of the Ministry of Information and Broadcasting stands on a different level such a person may be admitted not only not for payment but also not merely to enjoy the entertainment - he is admitted for performing public duty - I think in such cases, no taxes can be recovered on free passes issued to such persons -

19) The statement made by me in the course of para 5 in C.M. Dep. No 46/57 Sec is, I fear, very broadly stated & requires modification (in the light of what is stated above now - 21/9

Secy (Rev)

21/9

2859/rel

Free copy of Files Division officers as to correct Rooca

20) Dft Collon & the officer in charge of Declaration, Files Br, East by 26/9, Bamboo is put up for approval

21) the Collon may also perhaps be perused by the chief Secy before issue.

Draft put up is for orders para 12 supra

Chief 24/9/57

DMS 24/9

Secy LSG 26/9/57

23 For perusal before issue

Pers 11/10

Secy LSG

26/9

26/9

OFFICE OF
THE MINISTER FOR
LOCAL SELF GOVERNMENT
No 3333
Date 27/9/57

24 5/10/57

Issue 11/10

25 11/10

26) Mrs may perhaps be sent to the Secy Secretary for perusal before issue as per para 21 supra

DMS 13/9/57

Secy LSG

13/10/57

Read on 22.10.57 at 3.45 pm for Sept 9

22/10/57

27) Issue & resubmit

Rel 16/10

16/10

2839/mp

Free entry of films division officers into cinema houses

To

The officer-in-charge of
distribution films division
Ministry of information and
Broad-casting
Government of India
No 20, Haines Road
Mahalaxmi Bombay 11

L 7906/C M 32 51-4

Sir, There no taxes be collected on free passes.

28) Re-submitted — para 27 supra

Secy (Ad S) 27/10/51

Subd 27/10/51

27/10/52

No 6002

30/10

29) For perusal after issue

Chief Secy

30/10

30) 2/11

Addl Secy

31) 10/11/51

10/11

CHIEF SECRETARY
6461
1-OCT 1952
Home
GOVT OF MYSORE

CHIEF SECRETARY
2 NOV 1951
GOVT OF MYSORE

2839 Free entry of films division officers into Cinema
ME Lambda 3059
4258 HA

32) No action seems to be called for in Home dept on this file. This may be returned to Municipal Br

12/11 bm 12/11

33) 15/11

AFS Mlby

16/11

34) No further action is necessary. The paper file, if approved, to be recorded

Chas 17/11/57
SNR 17/11/57

Yes 19/11.

B

C M 34-51-3 3059 51

Telegrams "FILMDIST"
Telephone 44557.

No Dist/ 1B /51.

From

The Officer in Charge of Distribution,
Films Division, Ministry of Information
& Broadcasting, Government of India,
20, Haines Road, Mahalaxmi, Bombay-11

To

The Chief Secretary to the Govt. of Mysore,
Bangalore

Dated the 23rd July, 1951

Subject - Free entry of our representatives into cinema houses.

Sir,

Your Government have inserted a clause in licence of cinemas making it compulsory for every exhibitor to screen "approved films" (educational and informative short films, approved, for the purpose by the State or Central Government) at the time of each performance Distribution of such "approved films" to cinemas in your State is taken care of by our Branch Office situated at

200-Mount Road,
Madras

2. The cinemas enter into a contract with us to ensure regular supply and exhibition of "approved films" and the terms of contract inter-alia provide for free entry of our representative into the cinmma houses for purpose of ensuring the due and faithful performance of the contract conditions on the part of the exhibitor. Before issuing such permits to our representatives for the purpose, I shall be grateful if you would advise -

a) If there is any objection on your part for such free entry

b) Will our representative be required to pay entertainment tax leviable for the particular seat occupied by him, if so would it be possible for you to grant exemption to such entries

3 A blank copy of the standard contract, entered into with the exhibitors is enclosed for information Clause No 24A of the contract authorizes the free entry referred above

4. Favour of an early reply is requested

Yours faithfully,

Enclr One.

(H A KOLHATKAR)
Officer in Charge of Distribution.

MS

No 7906 / C.M 34-51-A

23 10-51

To

The officer in charge of Distribution, Films Division, Ministry of Information and Broad Casting Govt of India Hamam Road Mahalaxmi Bombay

Subject Free entry of the Representatives of the Films Division, Ministry of Information and Broad-Casting into Cinema Houses

Sir With Reference to your Telex no. Dist/1 B/51 dated 23/7/51 addressed to the Chief Secretary to the Govt of Mysore on the above subject, I am directed to state that under the Amusements Tax Act in force in the State, the entertainments tax is leviable on payments for admission to any entertainment which are by means

of Stamped tickets However
if a person is admitted on a
free pass or Complimentary ticket
for enjoying the cinema Show
Such admissions are deemed as
admissions for payment though
payment is not made by the person
admitted, and under Sec 7(2) of
the Amusements tax Act the proprietor
is liable to pay the tax on
Such admissions

The case of a person like
the Representative of the Films
Division of the Ministry of
Information and Broad-casting
is different as such a person
is admitted not only not for
payment but also not for
purposes of enjoying the entertainment
The Representative is admitted
for performing a public duty
and in Such cases no taxes
can be recovered on free passes
issued to them

The Boards of Directors have
also been suitably constituted
accordingly

Yours faithfully
Sd/-
Dy L S G Secy

Memo 29.07.15
Copy to the D.E.S. dt 28.10.51 for info
Adv for information and
need guidance B.O.
Dy No 18 dt 28.10.51 L S G Secy

Copy to Home Br 24/9/51

GOVERNMENT OF ~~HIS HIGHNESS THE MAHARAJA OF~~ MYSORE

No L. 7907 / C R 32-51-4 General and Revenue Secretariat,

Dated Bangalore, 23 October 1951

~~NOTIFICATION~~

From,

The Secretary to the Government of Mysore
Local Self-Government Department

To

The Officer-in-Charge of Distribution Films Division
Ministry of Information and Broad-casting,
Government of India,
No.20, Haines Road, Mahalaxmi
BOMBAY 11

Sir,

Subject:- Free entry of the Representatives of the Films Division, Ministry of Information and Broad-casting into Cinema Houses.

With reference to your letter No.Dist./T.B/51 dated the 23rd July 1951 addressed to the Chief Secretary to the Government of Mysore, on the above subject, I am directed to state that under the Amusements Tax Act in force in the State, the entertainments tax is leviable on payments for admission to any entertainment which will be by meansof stamped tickets. However, if a person is admitted on a free pass or complimentary ticket for enjoying the cinema show, such admissions are deemed as admissions for payment though payment is not made by the person admitted, and under Section 7(2) of the Amusements Tax Act, the proprietor is liable to pay the tax on such admissions.

2. The case of a person like the Representative of the Films Division of the Ministry of Information and Broad-casting, is different as such a person is admitted not only not for payment but also not for purposes of enjoying the entertainment. The Representative is admitted for performing a public duty and in such cases no taxes can be recovered on free passes issued to him.

3. The Deputy Commissioners of Districts have also been suitably instructed accordingly.

Yours faithfully,

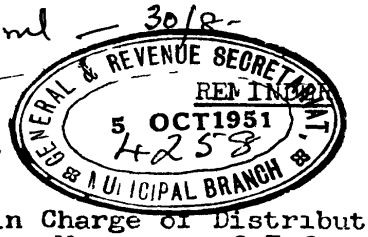
Sd. K. Balasubramanyam,

Secretary to Government,
L.S.G. Department.

P.T.O.

Telegrams "FILMDIST"
Telephone 44557.

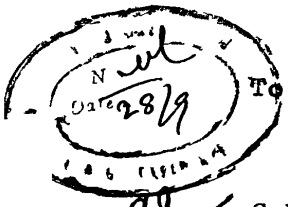
3289/ml — 30/8-



No.Dist/1B/51.

From

The Officer in Charge of Distribution,
Films Division, Ministry of Information
& Broadcasting, Government of India,
20,Haines Road, Mahalaxmi, Bombay-11.



To

The Secretary to the Government of Mysore,
Local Self-Government Department,
Bangalore

Dated the 25th Sept , 1951

Subject - Free entry of our representatives into cinema houses.

Sir,

Please refer to your letter No L/5967 dated the 31st August, 1951. I am to enquire when a further communication in the matter may be expected

Yours faithfully,

(H A KOLHATKAR)
Officer in Charge of Distribution

MS/-

Subs

The previous reference has been sent

2839 to the Asst Secy, Municipalities on 31/7/57 with this
Mas 1-8-57
S-9 Secy
M/S 22-8-57 Branch of No 3059 The present ref may
also be transferred to Municipal Br

2/8

Supdt ML
Por

Dr
22/8

2) The main file of Rebenellied to the Ls &
Secretaries on 22-8-57 with D no 2839 and
three paper of Rebenellied and Countermarks

23/8/57 Dr

3) Secy
L-S-J

23/8/57

4) Await opinion of Law Dept
Send an interim reply

5) Submit with a draft for interim reply
for approval

Dr
23/8

Issue
24/8

Dr
27/8
24/8

L S-969 D 31-8-57
Send an interim reply

Sus A
28/8

3289/mb

These questions are already covered disposed of and the main file Recorded - If opposed these papers will also be deposited with the main file

Rec 8/12/15
SOG 8/12

Pl put up the main file to know whether a final reply has been sent

8/12

The main file is placed below

Rec 13/12/15
SOG 13/12

Record this paper also

14/12

B

Subject - Free entry of Representatives into Cinema House

L 5967
No 31-8-51

The Officer in Charge of Distribution
Films Division
Ministry of Information
and Broadcasting
Govt of India
20, Hames Road Mahalaxmi,
Bombay 11

Sir

With reference to your letter no Dist/113/51 dt 23.7.51 and subsequent reminder dt 18.8.51 on the above subject I am directed to state that the question as under 4th Consideration of Govt and that orders in this behalf will be communicated to you as early as possible

Yours faithfully

Dy 20/8

Asstt Secy to Govt
21/8

Dy 28/8

FILMS DIVISION 4169 REMINDER II
MINISTRY OF INFORMATION & BROADCASTING
GOVERNMENT OF INDIA

No. 1(1)/51 Dist/1B/51 Department

D no 3839/Jnl - Sec 7/8 - Law 2

Dated the 6th September 1951

Subject — Free entry of our Representative into cinema houses.

The undersigned is directed to invite attention to the communication noted in the margin and to request that the favour of an early reply may be expedited.

No Dist/1B/51, dated 23rd July and 18th August, 1951

(H A KOLHATKAR)
Officer in Charge of Distribution.

MS

S 10

MTP—00 General—677?—(M 100)—19 7 50—15,00 000

The subject matter relates to the exemption of the representatives of the Films Div from payment of entertainment tax & the previous papers are being dealt with in Municipal Branch This may also be transferred to that Branch

Asst Secy (M Br)

12/9 bm 12/9

MMS

GENERAL & REVENUE SECRETARIAT 3765 13 SEP 1951 MUNICIPAL BRANCH

The above file has been referred by the Law Secy on 28 8 51 with D-No. 2839/Jnl for his opinion. This may be referred to the Law Secy as early as possible for returning the file early.

Under Secy Law

17/9/51